



CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE

Quarterly Financial Status Report, CCFS-311Q
VIEW QUARTERLY DATA

CHANGE THE PERIOD ▼

Fiscal Year: 2022-2023

Quarter Ended: (Q2) Dec 31, 2022

District: (860) NORTH ORANGE

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2019-20	Actual 2020-21	Actual 2021-22	Projected 2022-23

I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:

A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	240,173,047	244,270,163	251,243,685	268,822,543
A.2	Other Financing Sources (Object 8900)	1,133,749	4,504,739	3,328,638	3,026,326
A.3	Total Unrestricted Revenue (A.1 + A.2)	241,306,796	248,774,902	254,572,323	271,848,869
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	230,570,313	222,706,315	234,309,257	287,403,301
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	17,599,992	9,155,930	4,596,538	10,683,420
B.3	Total Unrestricted Expenditures (B.1 + B.2)	248,170,305	231,862,245	238,905,795	298,086,721
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	-6,863,509	16,912,657	15,666,528	-26,237,852
D.	Fund Balance, Beginning	96,720,639	89,857,130	106,769,787	124,988,817
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	96,720,639	89,857,130	106,769,787	124,988,817
E.	Fund Balance, Ending (C. + D.2)	89,857,130	106,769,787	122,436,315	98,750,965
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	36.2%	46%	51.2%	33.1%

II. Annualized Attendance FTES:		Actual 2019-20	Actual 2020-21	Actual 2021-22	Projected 2022-23
G.1	Annualized FTES (excluding apprentice and non-resident)	33,337.00	31,842.56	26,071.85	26,020.24

III. Total General Fund Cash Balance (Unrestricted and Restricted)		As of the specified quarter ended for each fiscal year			
		2019-20	2020-21	2021-22	2022-23
H.1	Cash, excluding borrowed funds		120,404,290	145,108,479	195,727,478
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	135,363,248	120,404,290	145,108,479	195,727,478

IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance:

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
I.	Revenues:				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	268,812,943	268,822,543	140,766,214	52.4%
I.2	Other Financing Sources (Object 8900)	3,026,326	3,026,326	611	0%
I.3	Total Unrestricted Revenue (I.1 + I.2)	271,839,269	271,848,869	140,766,825	51.8%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	287,099,421	287,403,301	120,358,995	41.9%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	10,684,020	10,683,420	6,120,377	57.3%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	297,783,441	298,086,721	126,479,372	42.4%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-25,944,172	-26,237,852	14,287,453	
L	Adjusted Fund Balance, Beginning	124,988,817	124,988,817	124,988,817	
L.1	Fund Balance, Ending (C. + L.2)	99,044,645	98,750,965	139,276,270	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	33.3%	33.1%		

V. Has the district settled any employee contracts during this quarter? **NO**

VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)? **NO**

If yes, list events and their financial ramifications. (Enter explanation below, include additional pages if needed.)

VII. Does the district have significant fiscal problems that must be addressed? **NO**

	This year?	NO
	Next year?	NO

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)
